



ఆంధ్రప్రదేశ్ రాజపత్రము
THE ANDHRA PRADESH GAZETTE
PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.449

AMARAVATI, FRIDAY, MAY 15, 2020

G.69

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

NOTIFICATION OF THE PROVISIONS OF SUB-SECTION (6B) OR SUB-SECTION (6C) OF THE SAID ACT SHALL NOT APPLY TO A PERSON WHO IS NOT A CITIZEN OF INDIA OR TO A CLASS OF PERSONS - ORDERS - ISSUED.

[G.O.Ms.No.144, Revenue (Commercial Taxes-II), 15th May, 2020.]

NOTIFICATION

In exercise of the powers conferred by sub-section (6D) of section 25 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby notifies that the provisions of sub-section (6B) or sub- section (6C) of the said Act shall not apply to a person who is not a citizen of India or to a class of persons other than the following class of persons, namely: -

- (a) Individual;
- (b) authorised signatory of all types;
- (c) Managing and Authorised partner; and
- (d) Karta of an Hindu undivided family.

This notification shall be deemed to have come into force with effect on and from the 1st day of April, 2020.

Dr. RAJAT BHARGAVA,
Special Chief Secretary to Government.